



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

49 Sweet Grass 0922 Big Timber Elementary

0865 Big Timber Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,877,633.21	1,857,313.39	0.00	20,319.82	0.00	0.00
222X Educational Media Services	7,297.12	7,297.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	226,041.74	224,936.84	0.00	1,104.90	0.00	0.00
24XX Support Services - School Administration	2,624.03	2,624.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	43,184.35	0.00	43,184.35	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	183,188.62	173,891.04	0.00	9,297.58	0.00	0.00
27XX Student Transportation Services	26,833.03	26,833.03	0.00	0.00	0.00	0.00
31XX Food Services	115,022.93	115,022.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	56,603.83	56,603.83	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,325.70	0.00	0.00	5,325.70	0.00	0.00
Totals	2,543,754.56	2,464,522.21	43,184.35	36,048.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,543,754.56					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0865 Big Timber Elem	Indirect/Direct	43,184.35 / 2,464,522.21	1.75%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0865 Big Timber Elem	0.0125	0.0129	0.0121	0.0118	1.75%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0865 Big Timber Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0865 Big Timber Elem	0.0125	0.0129	0.0121	0.0118	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0865 Big Timber Elem			1.27%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0922 Big Timber Elementary	Your Preliminary Rate by School System (SS) is:	1.27%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

49 Sweet Grass 0925 Melville Elementary

0868 Melville Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	177,087.75	177,087.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	2.64	2.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,277.50	1,277.50	0.00	0.00	0.00	0.00
222X Educational Media Services	3,567.56	3,567.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,578.56	8,578.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	7,483.43	0.00	7,483.43	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,552.18	13,552.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	8,971.42	0.00	0.00	8,971.42	0.00	0.00
Totals	220,521.04	204,066.19	7,483.43	8,971.42	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	220,521.04					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	LE 0868 Melville Elem	Indirect/Direct	7,483.43 / 204,066.19	<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				3.67%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0868 Melville Elem	0.0473	0.0416	0.0408	0.0386	3.67%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0868 Melville Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0868 Melville Elem	0.0473	0.0416	0.0408	0.0386	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0868 Melville Elem				3.90%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0925 Melville Elementary	Your Preliminary Rate by School System (SS) is:	3.90%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

49 Sweet Grass 0929 Greycliff Elementary

0872 Greycliff Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	88,024.75	88,024.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	78.86	78.86	0.00	0.00	0.00	0.00
222X Educational Media Services	2,466.44	2,466.44	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,939.92	2,939.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,807.93	0.00	5,807.93	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	25,023.43	10,178.43	0.00	14,845.00	0.00	0.00
27XX Student Transportation Services	2,007.82	2,007.82	0.00	0.00	0.00	0.00
31XX Food Services	255.50	255.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,197.47	0.00	0.00	2,197.47	0.00	0.00
Totals	128,802.12	105,951.72	5,807.93	17,042.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	128,802.12					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0872 Greycliff Elem	Indirect/Direct	5,807.93 / 105,951.72	5.48%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0872 Greycliff Elem	0.0410	0.0416	0.0421	0.0400	5.48%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0872 Greycliff Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0872 Greycliff Elem	0.0410	0.0416	0.0421	0.0400	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0872 Greycliff Elem			4.17%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0929 Greycliff Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

4.17%

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

49 Sweet Grass 0932 McLeod Elementary

0875 McLeod Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	114,277.31	114,277.31	0.00	0.00	0.00	0.00
222X Educational Media Services	242.00	242.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,090.15	5,090.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,232.03	700.00	8,532.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,012.98	10,012.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,136.97	0.00	0.00	4,136.97	0.00	0.00
Totals	142,991.44	130,322.44	8,532.03	4,136.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	142,991.44					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0875 McLeod Elem	Indirect/Direct	8,532.03 / 130,322.44	6.55%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0875 McLeod Elem	0.0477	0.0501	0.0510	0.0487	6.55%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0875 McLeod Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0875 McLeod Elem	0.0477	0.0501	0.0510	0.0487	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0875 McLeod Elem			5.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0932 McLeod Elementary	Your Preliminary Rate by School System (SS) is:	5.00%
This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

49 Sweet Grass 0939 Sweet Grass County HS

0882 Sweet Grass County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,365,668.69	1,339,307.69	0.00	26,361.00	0.00	0.00
21XX Support Services - Students	88,824.51	88,824.51	0.00	0.00	0.00	0.00
222X Educational Media Services	70,782.42	70,782.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	102,906.31	102,906.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	179,504.07	179,504.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,559.11	6,821.36	38,737.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	288,100.77	241,113.62	0.00	46,987.15	0.00	0.00
27XX Student Transportation Services	296,609.40	278,805.85	0.00	17,803.55	0.00	0.00
31XX Food Services	184,211.23	183,079.83	0.00	1,131.40	0.00	0.00
33XX Community Services	3,600.00	3,600.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,337.56	26,337.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	62,595.67	62,595.67	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,031.30	0.00	0.00	3,031.30	0.00	0.00
Totals	2,717,731.04	2,583,678.89	38,737.75	95,314.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,717,731.04					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A					<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0882 Sweet Grass County H S	Indirect/Direct	38,737.75 / 2,583,678.89		1.50%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0882 Sweet Grass County H S	0.0238	0.0220	0.0204	0.0200	1.50%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0882 Sweet Grass County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0882 Sweet Grass County H S	0.0238	0.0220	0.0204	0.0200	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2017</u>	<u>LE Reclaasified Rate</u>
	0882 Sweet Grass County H S				1.92%	

Line F Average of LE's contained under one School System Code (SS)		<u>2017</u>	<u>SS Reclaasified Rate</u>
0939 Sweet Grass County HS	Your Preliminary Rate by School System (SS) is:	1.92%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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